Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2013

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2013 or fiscal plan year beginning 07/01/2013 and ending 06/30/2014

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [X] a single-employer plan;
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report;
- [ ] the final return/report;
- [ ] an amended return/report;
- [ ] a short plan year return/report (less than 12 months).

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

D Check box if filing under:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
SYSTEMS SOURCE, INC. 401(K) PLAN

1b Three-digit plan number (PN) ▶ 003

1c Effective date of plan 07/01/1993

2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)

SYSTEMS SOURCE, INC.

3161 MICHELSON DRIVE
SUITE 110
IRVINE, CA 92612

2b Employer Identification Number (EIN)
95-3707183

2c Sponsor's telephone number
949-852-0920

2d Business code (see instructions)
423200

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	01/29/2015	ROSEMARIE SMITH
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)

Preparer's telephone number (optional)

3a Plan administrator's name and address [X] Same as Plan Sponsor Name [ ] Same as Plan Sponsor Address

3b Administrator's EIN

3c Administrator's telephone number

4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:

a Sponsor's name

4b EIN

4c PN

5	Total number of participants at the beginning of the plan year	**5**	126
6	Number of participants as of the end of the plan year (welfare plans complete only lines **6a, 6b, 6c,** and **6d**).		
a	Active participants	**6a**	116
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	39
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	155
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	155
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	124
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	5
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
2E 2F 2G 2J 2K 2S 2T 3D

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

9a Plan funding arrangement (check all that apply)

- **(1)** [ ] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] Trust
- **(4)** [ ] General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

- **(1)** [ ] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] Trust
- **(4)** [ ] General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- **(1)** [X] **R** (Retirement Plan Information)
- **(2)** [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- **(3)** [ ] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

- **(1)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [ ] ___ **A** (Insurance Information)
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [ ] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**2013** **This Form is Open to Public Inspection.**

For calendar plan year 2013 or fiscal plan year beginning 07/01/2013 and ending 06/30/2014

A Name of plan
SYSTEMS SOURCE, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
SYSTEMS SOURCE, INC.

D Employer Identification Number (EIN)
95-3707183

Part I Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).. . . . . ☐ Yes ☒ No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
37 64 65	RECORDKEEPER	1000	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes [ ] No [ ]	Yes [ ] No [ ]		Yes [ ] No [ ]

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes [ ] No [ ]	Yes [ ] No [ ]		Yes [ ] No [ ]

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

3 If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received $1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

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Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

a	Name:	**b** EIN:
c	Position:	
d	Address:	**e** Telephone:

Explanation:

a	Name:	**b** EIN:
c	Position:	
d	Address:	**e** Telephone:

Explanation:

a	Name:	**b** EIN:
c	Position:	
d	Address:	**e** Telephone:

Explanation:

a	Name:	**b** EIN:
c	Position:	
d	Address:	**e** Telephone:

Explanation:

a	Name:	**b** EIN:
c	Position:	
d	Address:	**e** Telephone:

Explanation:

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2013

This Form is Open to Public Inspection

For calendar plan year 2013 or fiscal plan year beginning 07/01/2013 and ending 06/30/2014

A Name of plan
SYSTEMS SOURCE, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
SYSTEMS SOURCE, INC.

D Employer Identification Number (EIN)
95-3707183

Part I Asset and Liability Statement

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	625400	697485
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	147222	187818
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	5199047	6397977
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	0	0

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	5971669	7283280
Liabilities			
g Benefit claims payable	1g	0	0
h Operating payables	1h	0	0
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	0	0
k Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	5971669	7283280

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	64375	
(B) Participants	2a(1)(B)	353364	
(C) Others (including rollovers)	2a(1)(C)	0	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		417739
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	68	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	14036	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		14104
(2) Dividends: **(A)** Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	421441	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		421441
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)	0	
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		528305
c Other income	2c		0
d Total income. Add all **income** amounts in column (b) and enter total	2d		1381589
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	68958	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		68958
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	1020	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		1020
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		69978
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		1311611
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) [ ] Unqualified **(2)** [ ] Qualified **(3)** [X] Disclaimer **(4)** [ ] Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? [X] Yes [ ] No

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: WHITE NELSON DIEHL EVANS LLP **(2)** EIN: 33-0686301

d The opinion of an independent qualified public accountant is **not attached** because:

(1) [ ] This form is filed for a CCT, PSA, or MTIA. **(2)** [ ] It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	

			Yes	No	Amount
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		500000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n		X	

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? If "Yes," enter the amount of any plan assets that reverted to the employer this year..... ☐ **Yes** ☒ **No** **Amount:**

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	**5b(2)** EIN(s)	**5b(3)** PN(s)

5c If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? ..... ☐ Yes ☐ No ☐ Not determined

Part V Trust Information (optional)

6a Name of trust	**6b** Trust's EIN

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2013

This Form is Open to Public Inspection.

For calendar plan year 2013 or fiscal plan year beginning 07/01/2013 and ending 06/30/2014

A Name of plan
SYSTEMS SOURCE, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
SYSTEMS SOURCE, INC.

D Employer Identification Number (EIN)
95-3707183

Part I Distributions

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1**

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 04-6568107

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year **3**

Part II Funding Information (If the plan is not subject to the minimum funding requirements of section of 412 of the Internal Revenue Code or ERISA section 302, skip this Part)

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) **6a**

b Enter the amount contributed by the employer to the plan for this plan year **6b**

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) **6c**

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

Part III Amendments

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. ..... ☐ **Increase** ☐ **Decrease** ☐ **Both** ☐ **No**

Part IV ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

11 a Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

14 Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

a The current year	**14a**	
b The plan year immediately preceding the current plan year	**14b**	
c The second preceding plan year	**14c**	

15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	**15a**	
b The corresponding number for the second preceding plan year	**15b**	

16 Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	**16a**	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	**16b**	

17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐

19 If the total number of participants is 1,000 or more, complete lines (a) through (c)

a Enter the percentage of plan assets held as:
Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

SYSTEMS SOURCE, INC. 401(k) PLAN

FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

YEAR ENDED JUNE 30, 2014

WITH INDEPENDENT AUDITORS' REPORT

SYSTEMS SOURCE, INC. 401(k) PLAN
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INDEPENDENT AUDITORS' REPORT

To the Participants and
Administrative Committee of the
Systems Source, Inc. 401(k) Plan
Irvine, California

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Systems Source, Inc. 401(k) Plan (the "Plan"), which comprise the statements of net assets available for benefits as of June 30, 2014 and 2013, and the related statement of changes in net assets available for benefits for the year ended June 30, 2014, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 4, which was certified by Fidelity Management Trust Company ("Fidelity"), the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the years ended June 30, 2014 and 2013, that the information provided to the plan administrator by the trustee is complete and accurate.

INDEPENDENT AUDITORS' REPORT (CONTINUED)

Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient, appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Other Matter

The supplemental schedule of Schedule H, Line 4i – Schedule of Assets (Held at End of Year) is required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the ERISA and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule referred to above.

Report on Form and Content in Compliance with DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the ERISA.

Irvine, California
January 20, 2015

SYSTEMS SOURCE, INC. 401(k) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
JUNE 30, 2014 AND 2013

ASSETS

	2014	2013
Investments at Fair Value:		
Mutual funds	$ 6,397,977	$ 5,199,047
Money market fund	697,485	625,400
Total Investments at Fair Value	7,095,462	5,824,447
Receivables:		
Participant contributions	-	11,879
Employer profit sharing contribution	-	64,375
Notes receivable from participants	187,818	147,222
Total Receivables	187,818	223,476
Net Assets Available for Benefits	$ 7,283,280	$ 6,047,923

The accompanying notes are an integral part of these financial statements

SYSTEMS SOURCE, INC. 401(K) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
YEAR ENDED JUNE 30, 2014

Additions to Net Assets Attributed to	
Contributions:	
Participants	$ 341,485
Total Contributions	341,485
Earnings on Investments at Fair Value:	
Net realized and unrealized gains on mutual funds	528,305
Interest and dividend income on mutual funds	421,441
Interest income on money market fund	68
Total Earnings on Investments	949,814
Interest Income from Notes Receivable from Participants	14,036
Total Additions to Net Assets Available for Benefits	1,305,335
Deductions from Net Assets Attributed to:	
Benefits paid to participants and beneficiaries	68,958
Administrative expenses	1,020
Total Deductions from Net Assets Available for Benefits	69,978
Increase in Net Assets Available for Benefits	1,235,357
Net Assets Available for Benefits, June 30, 2013	6,047,923
Net Assets Available for Benefits, June 30, 2014	$ 7,283,280

The accompanying notes are an integral part of these financial statements

Note 1: Description of the Plan

The following description of the Systems Source, Inc. 401(k) Plan (the "Plan"), provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan which was adopted by Systems Source, Inc. (the "Company") effective July 1, 1993, and is subject to the requirements of the Employee Retirement Income Security Act of 1974 (ERISA) and the Internal Revenue Code of 1986, as amended.

Eligibility

The purpose of the Plan is to provide retirement benefits for employees over the age of twenty-one who have completed three months of service with the Company.

Contributions

Participants may elect to contribute up to 90 percent of their pretax annual compensation not to exceed the maximum deferral limitation, as defined in the Internal Revenue Code. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. Participants direct the investment of their contributions into various investment options offered by the Plan. Participants may elect to contribute after-tax contributions to a Roth Account as defined by the Plan. The Plan provides for a discretionary employer matching contributions to eligible employees who have completed three months of service as defined by the Plan provisions. The Plan also provides for additional discretionary non-elective ("profit sharing") contributions to eligible employees who have completed one year of service, have earned a minimum of 1,000 service hours, employees who are actively participating in the Plan and are employed at the end of the Plan year. For the year ended June 30, 2014, there were no discretionary employer matching contributions. For the year ended June 30, 2014, the discretionary employer profit sharing contribution totaled $65,000, and forfeitures were utilized for the entire amount.

Participant Accounts

Each participant's account is credited with the participant's contribution and allocations of (a) the Company's discretionary contribution, if any and, (b) Plan earnings or losses, and charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined in the Plan document. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Note 1: Description of the Plan (Continued)

Vesting

Participants vest immediately in their contributions plus actual earnings thereon. Vesting in the Company's discretionary matching and discretionary profit sharing portions of their account plus actual earnings thereon is based on years of continuous service. A participant is vested at the rate of 20 percent each year after two years of service and is considered to be 100% vested after six years of credited services.

Notes Receivable from Participants

Participants may borrow against their Plan account balance within Plan guidelines. Loan terms are at the discretion of the borrower but generally cannot exceed five years and ten years for loans used to purchase a home. Participants are allowed to have only one loan outstanding. The loan amount can be a minimum of $1,000, but cannot exceed the lesser of (a) one-half of the present value of the participant's vested interest in his account, or (b) $50,000 reduced by the excess (if any) of the highest outstanding balance of the participants loan in a 12-month period. Interest is charged on the outstanding balance at rates determined by the plan administrator based on the prevailing interest rate. Principal and interest is paid ratably through bi-weekly payroll deductions. The loans are secured by the vested account balance in the participant's account, and a participant can have a maximum of one loan outstanding at any time.

Benefit Payments

Upon termination of service due to death, disability, or retirement, a participant will receive a lump-sum distribution equal to the vested portion in his or her account, as defined in the Plan document. For termination of service due to other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution. Additionally, under certain circumstances of financial hardship, participants are allowed to withdraw their funds from the Plan. Distributions from the participants Roth Account will be tax-free if the distribution meets the qualified distribution requirements as defined by the Plan.

Forfeitures

Forfeitures of the employee's non-vested portion of the Company's discretionary non-elective contributions are first used to pay administrative expenses of the Plan, and then used to reduce future discretionary contributions. At June 30, 2014 and 2013, forfeited non-vested accounts totaled $67,770 and $65,766, respectively. For the year ended June 30, 2014, there were no forfeited non-vested accounts used to pay administrative expenses or reduce discretionary contributions. In October 2014, forfeitures totaling $65,000 were utilized to reduce the discretionary employer profit sharing contribution.

Note 1: Description of the Plan (Continued)

Administrative Expenses

Certain administrative functions are performed by officers or employees of the Company. No such officer or employee received compensation from the Plan. Investment management fees and operating expenses charged to the Plan for investments in the various funds are deducted from income earned on a daily basis and are reflected as a component of net appreciation in fair values of investments.

Basis of Accounting

The accompanying financial statements of the Plan are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Investment Valuation and Income Recognition

The Plan's investments are stated at fair value at June 30, 2014 and 2013. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 10 for discussion of fair value measurement.

Purchases and sales of investments are recorded on a trade date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Capital gains and/or losses are reported the day after the trade date.

Net realized and unrealized appreciation (depreciation) is recorded in the accompanying statement of changes in net assets available for benefits as net realized and unrealized gains (losses) on mutual funds.

Brokerage fees are added to the acquisition costs of assets purchased and subtracted from the proceeds of assets sold.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of June 30, 2014 and 2013. Delinquent participant loans are reclassified as distributions based upon terms of the Plan document.

Payment of Benefits

Benefits are recorded when paid.

Note 2: Summary of Significant Accounting Policies (Continued)

Use of Estimates

The process of preparing financial statements in accordance with accounting principles generally accepted in the United States of America requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues and gains, and expenses and losses. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

Note 3: Concentrations, Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.

The Plan's investments are held by Fidelity. The Plan invests in various mutual funds and a money market account. The Plan is at risk of loss in any of its mutual funds which could fail to the extent of the dollars invested in the funds.

Note 4: Information Prepared and Certified By Fidelity

The following information included in the accompanying financial statements and supplemental schedule was obtained from data that has been prepared and certified to as complete and accurate by Fidelity, the trustee:

	June 30, 2014	June 30, 2013
Investments, at Fair Value:		
Mutual Funds	$ 6,397,977	$ 5,199,047
Money Market Fund	697,485	625,400
Notes Receivable from Participants	187,818	147,222

Certain information disclosed in the accompanying financial statements and supplemental schedule, including investments and notes receivable from participants held at June 30, 2014 and 2013, and net appreciation in fair value of investments, interest and dividends for the year ended June 30, 2014, was obtained or derived from information supplied to the plan administrator and certified as complete and accurate by the trustee.

Note 5: Investments

The following table presents investments that represent five percent or more of the Plan's net assets:

	2014	2013
Mutual Funds:		
Fidelity Balanced	$ 520,370	$ 434,502
Fidelity Freedom 2015	997,497	858,919
Fidelity Freedom 2020	1,195,741	1,017,805
Fidelity Freedom 2025	1,043,040	391,288
Fidelity Freedom 2030	736,337	596,257
Fidelity Freedom 2040	458,862	410,583
Money Market Fund	697,485	625,400

Note 6: Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan, subject to the provisions of ERISA. In the event of Plan termination, all participants would become fully vested in their accounts.

Note 7: Withdrawn Participants

At June 30, 2014 and 2013, there were no amounts allocated to accounts of persons who have elected to withdraw from the Plan but have not been paid.

Note 8: Tax Status

The Plan is based on the Volume Submitter Defined Contribution - Profit Sharing and 401(k) Plan with Fidelity, the trustee of the Plan, which received a determination letter from the Internal Revenue Service (IRS). The IRS has determined and informed the Company by a letter dated March 31, 2008, stating that the Volume Submitter Plan was designed in accordance with the provisions of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the Plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and therefore believes that the plan is qualified and the related trust is tax-exempt. The Plan has not filed for its own determination letter from the IRS. However, the plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC. The related trust, therefore, is not subject to tax under present income tax law.

Note 8: Tax Status (Continued)

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of June 30, 2014, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2010.

Note 9: Parties-in Interest

The investments in mutual funds and the money market fund are managed by Fidelity, which is the trustee, as defined by the Plan, and therefore, these investments qualify as party-in interest transactions. Notes receivable from participants represent loans to employees, and therefore, also qualify as party-in interest transactions.

Note 10: Fair Value Measurements

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820, *"Fair Value Measurements and Disclosures,"* provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2: Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liabilities;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Note 10: Fair Value Measurements (Continued)

Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

There have been no changes in the methodologies used at June 30, 2014 and 2013. Following is a description of the valuation methodologies used for assets measured at fair value:

Mutual Funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Money Market: Valued at its amortized cost, which approximates fair value.

The preceding methods may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets, measured on a recurring basis, at fair value as of June 30, 2014:

	Level 1	Level 2	Level 3	Total
Mutual Funds:				
U.S. Bonds	$ 53,993	$ -	$ -	$ 53,993
International Stock	75,362	-	-	75,362
Large Cap Value	798,449	-	-	798,449
Mid Cap Value	130,203	-	-	130,203
Small Cap Value	184,829	-	-	184,829
Large Blend	5,155,141	-	-	5,155,141
Money Market Fund	697,485	-	-	697,485
Total Assets at Fair Value	$7,095,462	$ -	$ -	$7,095,462

Note 10: Fair Value Measurements (Continued)

The following table sets forth by level, within the fair value hierarchy, the Plan's assets, measured on a recurring basis, at fair value as of June 30, 2013:

	Level 1	Level 2	Level 3	Total
Mutual Funds:				
U.S. Bonds	$ 29,746	$ -	$ -	$ 29,746
International Stock	91,133	-	-	91,133
Large Cap Value	867,431	-	-	867,431
Mid Cap Value	185,799	-	-	185,799
Small Cap Value	179,201	-	-	179,201
Large Blend	3,845,737	-	-	3,845,737
Money Market Fund	625,400	-	-	625,400
Total Assets at Fair Value	$5,824,447	$ -	$ -	$5,824,447

Note 11: Differences on Form 5500

The financial statements have been prepared on the accrual basis as required by generally accepted accounting principles. However, for the years ended June 30, 2014 and 2013, the Form 5500's to be filed with the IRS have been prepared on the cash basis.

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500:

	2013
Net Assets Available For Benefits per the Financial Statements	$ 6,047,923
Less: Participant Contributions Receivable	(11,879)
Less: Employer Contributions Receivable	(64,375)
Net Assets Available For Benefits per the Form 5500	$ 5,971,669

The following is a reconciliation of total additions to net assets available for benefits per the financial statements to the Form 5500:

	Year Ended June 30, 2014
Total Additions to Net Assets Available for Benefits per the Financial Statements	$ 1,305,335
Add: Prior Year Participant Contribution Receivable	11,879
Add: Prior Year Employer Contribution Receivable	64,375
Total Additions to Net Assets Available for Benefits per the Form 5500	$ 1,381,589

Note 12: Subsequent Events

The Plan has evaluated subsequent events through January 20, 2015, the date of the financial statements were available to be issued.

SUPPLEMENTAL INFORMATION

SYSTEMS SOURCE, INC. 401(k) PLAN
SCHEDULE H, LINE 4i -SCHEDULE OF ASSETS (HELD AT END OF YEAR)
JUNE 30, 2014

Form 5500 FEIN: #95-3707183
Schedule H, Line 4i PLAN: #003

(a) Party In Interest	(b) Identity Of Issuer, Borrower, Lesser, Or Similar Party	(c) Description Of Investment Including Maturity Date, Rate Of Interest, Collateral, Par Or Maturity Value	(d) Cost**	(e) Current Value
	Mutual Funds			
*	Fidelity	Fidelity Value Fund	-	13,657
*	Fidelity	Fidelity Select Health Care Portfolio	-	54,377
*	Fidelity	Fidelity Select Technology Portfolio	-	13,299
*	Fidelity	Fidelity Select Utilities Portfolio	-	6,567
*	Fidelity	Fidelity Select Financial Services Portfolio	-	8,375
*	Fidelity	Fidelity Leveraged Company Stock Fund	-	65,502
*	Fidelity	Fidelity Balanced Fund	-	520,370
*	Fidelity	Fidelity International Discovery Fund	-	65,714
*	Fidelity	Fidelity Capital Appreciation Fund	-	68,680
*	Fidelity	Fidelity Disciplined Equity Fund	-	91,507
*	Fidelity	Fidelity Stock Selector Small Cap Value	-	95,879
*	Fidelity	Fidelity Freedom Income Fund	-	4,168
*	Fidelity	Fidelity Freedom 2010 Fund	-	30,852
*	Fidelity	Fidelity Freedom 2020 Fund	-	1,195,741
*	Fidelity	Fidelity Freedom 2030 Fund	-	736,337
*	Fidelity	Fidelity Select Natural Resources Portfolio	-	35,210
*	Fidelity	Fidelity Select Industrials Portfolio	-	2,798
*	Fidelity	Fidelity Select Consumer Discretionary Portfolio	-	71,970
*	Fidelity	Fidelity Stock Selector Large Cap Value	-	16,804
*	Fidelity	Fidelity Freedom 2040 Fund	-	458,862
*	Fidelity	Fidelity Total Bond Fund	-	53,992
*	Fidelity	Fidelity Freedom 2015 Fund	-	997,497
*	Fidelity	Fidelity Freedom 2025 Fund	-	1,043,040
*	Fidelity	Fidelity Freedom 2035 Fund	-	270,699
*	Fidelity	Fidelity Small Cap Value Fund	-	88,950
*	Fidelity	Spartan International Index Fund	-	9,649
*	Fidelity	Fidelity Spartan 500 Index Fund	-	102,175
*	Fidelity	Fidelity Freedom 2045 Fund	-	191,400
*	Fidelity	Fidelity Freedom 2050 Fund	-	27,372
*	Fidelity	Fidelity Freedom 2055 Fund	-	5,490
*	Fidelity	Fidelity Stock Selector Mid Cap Value	-	51,044
	Total Mutual Funds			6,397,977
	Money Market Fund			
*	Fidelity	Money Market Fund		697,485
*	Participant Loans	Interest Rate - 5.25%-10.25%		187,818
	Total Assets Held For Investment			$ 7,283,280

* Party-In-Interest

** Cost Information Not Available As Permitted For Participant Directed Accounts

SYSTEMS SOURCE, INC.
401(K) PLAN
REPORT TO ADMINISTRATIVE COMMITTEE

RESULTS OF THE FISCAL YEAR 2014 EMPLOYEE BENEFIT PLAN AUDIT, INTERNAL CONTROL MATTERS AND OTHER REQUIRED COMMUNICATIONS

SYSTEMS SOURCE, INC.
401(k) PLAN
FISCAL YEAR 2014 AUDIT RESULTS

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To the Administrative Committee and Trustee of
Systems Source Inc. 401(K) Plan
Irvine, California

We have conducted a DOL limited-scope audit of the financial statements of Systems Source Inc. 401(K) Plan (the "Plan") for the year ended June 30, 2014. This report includes communications required under auditing standards generally accepted in the United States of America, as well as other matters.

Our audit plan represented an approach responsive to the assessment of risk of material misstatement in financial reporting for the Plan. Specifically, auditing standards require us to:

- Conduct our audit in accordance with auditing standards generally accepted in the United States of America except that, as permitted by Regulation 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA and as instructed by plan management, we will not perform any auditing procedures with respect to information prepared and certified to by Fidelity Management Trust Company ("Fidelity"), the trustee, in accordance with DOL Regulation 2520.103-5, other than comparing the information with the related information included in the financial statements.

- Issue communications required under auditing standards generally accepted in the United States of America to assist the partners and management committee in overseeing management's financial reporting and disclosure process.

This communication is intended solely for the information and use of management, the Administrative Committee, and others within the Plan, and is not intended to be and should not be used by anyone other than these specified parties.

We appreciate the opportunity to serve your Company and look forward to a continued business relationship. We ask that if any questions, concerns, or accounting related matters arise after the completion of this engagement, that you feel free to contact us at any time.

Irvine, California
January 26, 2015

SUMMARY OF OUR AUDIT APPROACH AND RESULTS

Our Approach

White Nelson Diehl Evans LLP's audit approach focuses on areas of higher risk - the unique characteristics of the Plan's operating environment, the design effectiveness of your internal controls and your financial statement amounts and disclosures. The objective is to express an opinion that that form and content of the information included in your financial statements and schedules, other than that derived from the information certified by the trustee, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Areas of Audit Emphasis

The principal areas of audit emphasis and results were as follows:

Risk Area	Results
Management override of controls – The risk that management may override existing and functioning accounting controls is an inherent risk to the Plan.	No matters are reportable
Revenue recognition – Risk of error in year-end cutoff of revenue earned and application of industry-specific rules.	No matters are reportable
Contribution and wage reconciliations – The risk that accounts contributions are not properly funded due to improper use of the definition of eligible compensation in accordance with the Plan Document, and that all contributions were not remitted to the custodian timely.	No matters are reportable
Participant Data – The risk that participant data (including demographic and payroll related information) is not properly recorded.	No matters are reportable
Benefit Payments – The risk that benefit payments were not properly paid due to improper application of plan provisions.	No matters are reportable
Discrimination Testing – The risk that the Plan is not in compliance with ERISA and IRC rules and regulations.	No matters are reportable

SIGNIFICANT ESTIMATES

The preparation of the financial statements requires considerable judgment because some assets, liabilities, revenues and expenses are "estimated" based on management's assumptions about future outcomes. For example, the fair value of investments is impacted by assumptions related to economic or environmental conditions, regulatory reform or changes in industry trends.

Some estimates are inherently more difficult to evaluate and highly susceptible to variation because the assumptions relating to future outcomes have a higher degree of uncertainty. To the extent future outcomes are different than expected, management's estimates are adjusted in future periods, sometimes having a significant effect on subsequent period financial statements.

The following are considered to be significant estimates for the Plan:

- **Fair value of Plan Investments** – The fair value of investments is based on fair market value.

OPINION

Disclaimer of Opinion Issued on Financial statements

We have conducted a DOL limited-scope audit of the financial statements of the Systems Source Inc. 401(K) Plan (the "Plan") for the year ended June 30, 2014, and have issued our report thereon dated January 20, 2015. As permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 4 to those financial statements. Because of the significance of the information that we did not audit, we are unable to, and have not, expressed an opinion on those financial statements and supplemental schedules taken as a whole. We did, however, audit the form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the trustee, in accordance with auditing standards generally accepted in the United States of America and found them to be presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

REQUIRED COMMUNICATIONS

Generally accepted auditing standards require the auditor to ensure those charged with governance receive additional information regarding the scope and results of the audit that may assist you in overseeing management's financial reporting and disclosure process. Below, we summarize these required communications.

Auditor's Responsibilities under Auditing Standards Generally Accepted in the United States of America (GAAS)

An audit performed in accordance with auditing standards generally accepted in the United States of America is designed to obtain reasonable, rather than absolute, assurance about the financial statements, except that, as permitted by Regulation 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA and as instructed by plan management, we will not perform any auditing procedures with respect to information prepared and certified to Fidelity Management Trust Company ("Fidelity"), the trustee of the Plan, in accordance with DOL Regulation 2520.103-5, other than comparing the information with the related information included in the financial statements. In performing auditing procedures, we establish scopes of audit tests in relation to the financial statements taken as a whole. Our engagement does not include a detailed audit of every transaction. Our engagement letter more specifically describes our responsibilities.

These standards require communication of significant matters related to the financial statement audit that are relevant to the responsibilities of those charged with governance in overseeing the financial reporting process. Such matters are communicated in the remainder of this communication or have previously been communicated during other phases of the audit. The standards do not require the auditor to design procedures for the purpose of identifying other matters to be communicated with those charged with governance.

An audit of the financial statements does not relieve management or those charged with governance of their responsibilities. Our engagement letter more specifically describes your responsibilities.

Professional standards also require that we communicate the following information relating to our audit.

Area	Comments
Qualitative Aspects of Accounting Practices • Significant accounting policies are described in Note 2 of the financial statements. • No new accounting policies were adopted and the application of existing policies was not changed during the year. • We noted no transactions entered into by the Plan during the year for which there is a lack of authoritative guidance or consensus. • All significant transactions have been recognized in the financial statements in the proper period.	No matters are reportable

Financial Statement Disclosures are neutral, consistent, and clear.	Sensitive disclosures include: • Note 4 to the financial statements, which discusses the limited scope of the engagement and the fact that we did not perform any auditing procedures surrounding these investments. • Note 10 to the financial statements, as this disclosure describes the methods used to calculate fair values of investments.
Difficulties Encountered in Performing the Audit	No matters are reportable
Corrected and Uncorrected Misstatements During the course of any audit, an auditor may propose adjustments to financial statement amounts. Management evaluates our proposals and records those adjustments that, in its judgment, are required to prevent the financial statements from being materially misstated. Certain adjustments proposed were not recorded because their effects are not material.	Areas in which adjustments were proposed include (none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole): *Proposed Audit Adjustments Recorded* • Reverse prior year's employer profit sharing and participant contributions receivable. *Proposed Audit Adjustments Not Recorded* • None
Disagreements With Management	No matters are reportable
Management Representations	We have requested, and obtained, certain representations from management that are included in the management representation letter dated January 20, 2015.
Management Consultations with Other Independent Accountants	No matters are reportable
Other Audit Findings or Issues	No matters are reportable

ACCOUNTING STANDARDS UPDATE

New Accounting Standards Issued

As of the date of this report, the following Accounting Standards Updates (ASU) have been issued by the Financial Accounting Standards Board (FASB):

ASU 2014-01, "Investments-Equity Method and Joint Ventures *(Topic 323)*"
ASU 2014-02, "Intangibles-Goodwill and Other *(Topic 350)*"
ASU 2014-03, "Derivatives and Hedging *(Topic 815)*"
ASU 2014-04, "Receivables- Troubled Debt Restructurings by Creditors *(Subtopic 310-40)*"
ASU 2014-05, "Service Concession Arrangements *(Topic 853)*"
ASU 2014-06, "Technical Corrections and Improvements Related to Glossary Terms"
ASU 2014-07, "Consolidation *(Topic 810)*"
ASU 2014-08, "Presentation of Financial Statements *(Topic 205)* and Property, Plant, and Equipment *(Topic 360)*"
ASU 2014-09, "Revenue from Contracts with Customers *(Topic 606)*"
ASU 2014-10, "Development Stage Entities *(Topic 915)*"
ASU 2014-11, "Transfers and Servicing *(Topic 860)*"
ASU 2014-12, "Compensation-Stock Compensation *(Topic 718)*"
ASU 2014-13, "Consolidation *(Topic 810)*"
ASU 2014-14, "Receivables – Troubled Debt Restructurings by Creditors (*Subtopic 310-40*)"
ASU 2014-15, "Presentation of Financial Statements – Going Concern *(Subtopic 205-40)*"

We have reviewed the provisions of the ASUs listed above, and we do not expect the impact of the provisions to have a material effect on the Plan's financial statements.

APPENDIX A

INTERNAL CONTROL RELATED MATTERS

Except as discussed in the Disclaimer of Opinion Issued on Financial Statements section, in planning and performing our audit of the financial statements of Systems Source Inc. 401(K) Plan (the "Plan") as of and for the year ended June 30, 2014 , in accordance with auditing standards generally accepted in the United States of America, we considered the Plan's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of issuing our report on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, we do not express an opinion on the effectiveness of the Plan's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraphs and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the plan's financial statements will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. As discussed below, we identified deficiencies in internal control that we consider to be significant deficiencies.

In addition, we noted other matters involving internal control and its operation that we have reported to management of the Company also noted below.

SIGNIFICANT DEFIENCIES

Segregation of Duties

During the planning phase of the audit, we noted that the person responsible for preparing the payroll also performs personnel duties. Specifically, the Human Resources (HR) Manager, who is responsible for all personnel duties, also maintains payroll records, distributes pay checks and is responsible for any changes in pay rates. This lack of segregation of payroll procedures combines to weaken internal control, and we believe that opportunities exist for reporting improper pay rate increases as well as creating phantom employees. We understand that proper segregation is not always possible in a small organization. However, limited segregation to the extent possible can and should be implemented to reduce the risk of unauthorized transactions, errors or fraud. We recommend that management reviews the current assignment of payroll functions. Where possible, duties should be segregated to reduce the risk of errors or fraud.

APPENDIX A

Formal Review of Custodian Statements

During the audit planning, it was noted that management knows its business risks, but it appears they do not have a control in place to assess new risks related to the Plan on a periodic basis. Also, there is no formal review of custodian statements. The HR Manager reviews the statements on an annual basis. WNDE suggests that the HR Manager or CFO review the custodian statements on a quarterly basis and compare them to the internal payroll records and custodian transmission reports in order to ensure that participant and employer deferrals have been made properly. Quarterly review of the statements will also help management identify possible discrepancies on a timely basis.

Investment Policy

During our audit, we noted no documentation surrounding specific investment offerings or decisions surrounding investment offerings, and additionally, the Plan does not currently have a formal written investment policy. Adopting a formal investment policy, or requesting that Fidelity prepare detailed reports surrounding the Plan's investments, would ensure the necessary documentation to demonstrate prudent care and decisions surrounding Plan investments have been made by the Plan's fiduciary.

OTHER MATTERS

Preparation of Board Meetings Minutes

During the planning of the audit, we were informed that the Company does not formally document its board meetings associated with the 401(k) Plan. We recommend that the Company assign an individual the responsibility of keeping notes at each meeting, subsequently typing them, obtaining appropriate review and approval of them, and placing them in a minute book. This will serve as documentation of the Company's governance throughout the year. We also recommend that the Company include in the Board Minutes, the approved discretionary employer matching and profit sharing contributions.

Lost Participants

During our audit, we noted that the Company does not currently have policies and procedures in place to proactively locate missing or lost participants of the Plan. It is the Company's responsibility to exhaust efforts to locate missing or lost participants. We recommend that the Plan administrator develop policies and procedures which could include use of social media and/or requesting Fidelity to assist in proactively locating missing or lost participants. In addition, we recommend that all efforts to locate missing or lost participants are formally documented.

APPENDIX B

Client: ***Systems Source Inc.***
Engagement: ***Systems Source Inc. 401(K) Plan***
Period Ending: ***6/30/2014***

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 101		**PY**		
To reverse PY employer & participant contributions receivable				
4000	Participant Contributions		11,545.00	
4025	Participant ROTH Contributions		334.00	
4050	Employer Contributions		64,375.00	
2000	Employer Contributions Receivable			64,375.00
2050	Participant Contributions Receivable			11,879.00
Total			**76,254.00**	**76,254.00**